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ABSTRACT

This self-instructional module, the eleventh in a series of 16 on techniques for coordinating work experience programs, deals with federal and state employment laws. Addressed in the module are federal and state employment laws pertaining to minimum wage for student learners, minimum wage for full-time students, unemployment insurance, child labor laws, hazardous occupations, work permits, and procedures for completing and filing an application form to employ a student learner at subminimum wage. The module contains a series of pretests, learning activities, and self-checks; sample forms; a posttest; and a list of additional resources. Appended to the module are a sample application for a handicapped worker certificate and an Iowa child labor form. (MN)

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ED233153

Federal and State Employment Laws

This module contains two major parts:

1. The printed material on Federal and State Employment laws which include: Minimum Wage for Student Learners, Minimum Wage for Full-Time Students Unemployment Insurance, Child Labor Laws, Hazardous Occupations, and Work Permits.

2. An explanation of how to complete and file an application form for employing a student learner at subminimum wages.

The module has been developed for individual instruction. However, you may find this information may be used for a Training Sponsor visit or for a sponsor development seminar on Employment Laws.

Prerequisite for module: None

When you have completed this module, you will:

GOAL 1: Be knowledgeable of Federal and State Employment Laws relating to the employment of student learners and be able to inform training sponsors of these laws.

To begin this self-instructional module, please turn to the pre-test on page 2.

CE 036 017

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The Work Experience Modules were developed by Work Experience teacher-coordinators, Vocational Education teacher-coordinators, University teacher educators, and Special Needs consultants in Iowa. Funding for the coordination techniques project was provided through grants from Iowa Department of Public Instruction, Career Education Division.

The modules were written by:

Module 1: Values of Cooperative Training - Dr. Steven Corbin
Module 2: Coordination Techniques - Dr. Jim Burrow and Dr. Roger Ditzenberger
Module 3: Obtaining a Training Station - Mrs. Bonnie Schmalle
Module 4: Placement Procedures and Counseling Students for Job Application - Mr. John Kidney
Module 5: Training Agreements - Dr. Jack Reed
Module 6: Student Orientation for On-the-Job Training - Mrs. Sue Hahn
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Module 8: Developing and Implementing Training Plans - Dr. Jim Burrow
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Module 14: Vocational Assessment - Dr. William Callahan
Module 15: Support Services - Mr. John Struck
Module 16: Affirmative Action - Dr. Carl Shawhan and Dr. Ray Morley

The Work Experience Advisory Committee designed the coordination techniques model and developed the module titles and goals. The committee was also extensively involved in editing each module and suggested additions, corrections, and revisions. The Work Experience Advisory Committee included:

Dr. Roger Ditzenberger - Project Co-Director
Dr. Jim Burrow - Project Co-Director
Dr. Ray Morley - Project Consultant
Dr. William Callahan - Advisory Committee Member
Mr. Larry Esk - Advisory Committee Member
Mr. Ed O'Leary - Advisory Committee Member
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The modules have been field-tested by over 250 teachers in Special Education and over 200 pre-service students in Special Education and Vocational Education.

Production of the modules was coordinated by Ms. Linda Welton. Modules were typed, edited, and assembled by Ms. Linda Welton, Ms. Julie Adams, and Ms. Kris Eichelberger.

WORK EXPERIENCE MODULES

BUSINESS EDUCATION AND ADMINISTRATIVE MANAGEMENT
UNIVERSITY OF NORTHERN IOWA
in cooperation with
SPECIAL NEEDS SECTION
IOWA DEPARTMENT OF PUBLIC INSTRUCTION
1982

PRE-TEST: GOAL 1

BE KNOWLEDGEABLE OF FEDERAL AND STATE EMPLOYMENT LAWS RELATING TO THE EMPLOYMENT OF STUDENT LEARNERS AND BE ABLE TO INFORM TRAINING SPONSORS OF THESE LAWS.

DIRECTIONS: If you wish to attempt the module assessment, complete the questions for the pre-test. If you do not wish to take the pre-test, turn to page 6 to begin the learning activities.

SECTION 1: UNEMPLOYMENT INSURANCE

1. Are cooperative education students covered by State and Federal Unemployment Insurance? Explain.

2. If a cooperative education student is to be exempt from State and Federal Unemployment Insurance, what 6 criteria must be met?

3. What forms and information should you provide a training sponsor regarding State and Federal Unemployment Insurance?

SECTION 2: CHILD LABOR LAWS HAZARDOUS OCCUPATIONS WORK PERMITS

True False 1. A student 18 years of age and older can be employed in any job without restriction.

True False 2. A student 18 years of age and older must NOT work until a work permit has been filed.

True False 3. A student 16 or 17 years of age may be employed in any occupation that is not considered hazardous.

True False 4. A student 16 or 17 years of age must NOT work until a work permit has been filed.

True False 5. Iowa Law allows any student 16 or older to work any hours at any job as long as the job is NOT a hazardous occupation.

True False 6. Iowa Law says that a certificate of age shall be made available upon the request of the students' prospective employer.

7. List the occupations a 14 or 15 year old may work.

8. List the occupations a 14 or 15 year old may NOT work.

9. State the regulations concerning hours of work permitted for 14 or 15 year olds.

10. What is the guideline for issuing work permits and certificate of age?

SECTION 3: MINIMUM WAGE AND SUBMINIMUM WAGE APPLICATION

True False 1. Minimum Wage is covered under the Fair Labor Standards Act.

True False 2. Most retail and service establishments that are part of a chain or that have more than one business outlet, regardless of their sales volume are covered by minimum wage laws.

True False 3. Retail and service establishments which gross less than $275,000 in sales volume are presently exempt from being covered by the minimum wage laws.

True False 4. All employees covered by minimum wage, without exception, must be paid time and one-half for all hours worked in excess of 40 hours per week.

True False 5. Young people who earn tips on a job do not have to report this money as income.

True False 6. According to the Wage and Hour Division of the Labor Department, cooperative education students are classified as student learners.

True False 7. Student learners may be paid 65% of the applicable minimum wage.

True False 8. Student learners are governed under Section 14, Title 29, Part 520 of the Code of Federal Regulations.

True False 9. Full-time students governed by Section 14, Title 29, Part 519 of the Code of Federal Regulations are to be paid 85% of the applicable minimum wage.

True False 10. According to law, a student learner and a full-time student may be used interchangeably to identify the same group of students.

11. Explain how you would advise an employer on the regulations relating to the employment of student learners.

12. Explain how you would advise an employer on the regulations relating to the employment of full-time students.

13. Explain how you would advise an employer on the regulations on obtaining a handicapped worker certificate.

WHAT TO DO IF YOU MISSED ANY QUESTIONS

DIRECTIONS: Check your answers with the Pre-Test Key on pages 31-33.

Unemployment Insurance

If you missed question 1-2, please turn to pages 6-7 and read "What is Unemployment Insurance" and "Are Cooperative Education Students Covered by Unemployment Insurance?"

If you missed question 3, please turn to pages 8-12 and read "Advising Employers on Unemployment Insurance."

Child Labor Laws - Hazardous Occupations - Work Permits

If you missed questions 1-6, read page 15.

If you missed questions 7-8, read pages 16-17.

If you missed questions 9-10, read pages 17-18.

Minimum Wage and Sub-Minimum Wage Applications

If you missed questions 1-10, turn to pages 18-23 and read about minimum wage.

If you missed question 11, turn to page 19 and read about the application form.

If you missed question 12, turn and read page 23 on employment of handicapped student workers.

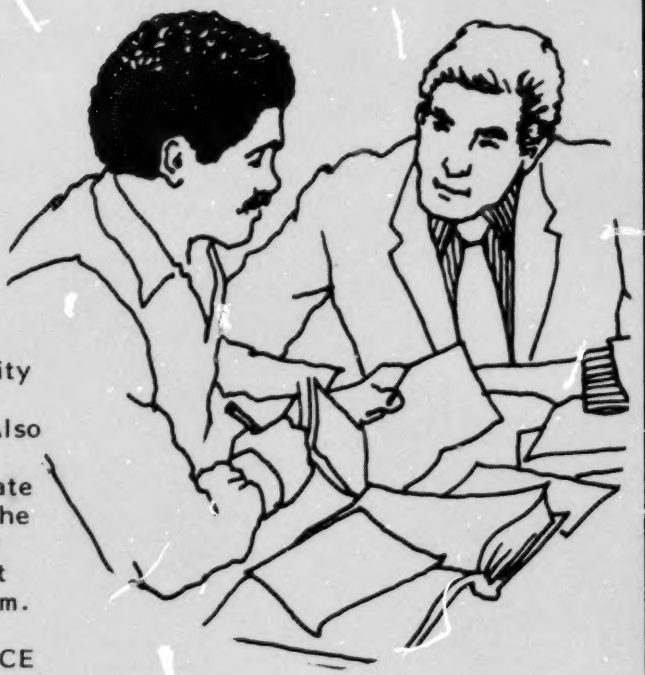
If you missed question 13, turn to page 28 and read the section on employment of full-time students.

LEARNING ACTIVITIES

GOAL 1: BE KNOWLEDGEABLE OF FEDERAL AND STATE EMPLOYMENT LAWS RELATING TO THE EMPLOYMENT OF STUDENT LEARNERS AND BE ABLE TO INFORM TRAINING SPONSORS OF THESE LAWS.

DIRECTIONS: Read pages 6-28 and then complete the Self-Check.

INTRODUCTION:



Every teacher-coordinator must be knowledgeable of those laws that effect either the student learner or the training sponsor. This module will generally explain (a) State and Federal Unemployment Insurance, (b) Child Labor Laws -- Hazardous Occupations -- Work Permits, and (c) Minimum Wage Laws. Specific government publications are referenced which you can order for a more detailed explanation of the law.

The training sponsor will consider you an authority on laws affecting the student learner so be sure and read these laws carefully and thoroughly. Also listed under each section of this module you will find the address and telephone number of the State or Federal agency responsible for administering the law. If you are unclear about the law, have any questions or interpretations, or just want current or up-dated information, be sure and contact them.

STATE AND FEDERAL UNEMPLOYMENT INSURANCE

Current information of State Unemployment Insurance may be obtained from Job Service of Iowa, 1000 East Grand Avenue, Des Moines, Iowa 50319, telephone (515) 281-5801. Current information on Federal Unemployment Insurance may be obtained from Internal Revenue Service Center, 2306 East Bannister Road, Kansas City, Missouri 64170, telephone (816) 474-0350.

What is Unemployment Insurance?

Unemployment Insurance (UI) is a program administered by Job Service of Iowa and is designed to protect the employed worker who becomes unemployed because of lack of work and who is able, available and willing to work. Its main objective is to provide income as a matter of right for a period long enough to tide most workers over spells of unemployment and to help them maintain their purchasing power.

The unemployment insurance program is financed through a State and Federal tax on employers. No deductions are made from a worker's pay check for unemployment insurance. Employers are required to submit the names of employees and their wages earned for each quarter of the year they are employed. The employer than pays "wage credits" to cover possible claims filed by employees who are eligible for unemployment benefits.

Are Cooperative Education Students Covered by Unemployment Insurance?

An employer may voluntarily pay "wage credits" on any cooperative education student they employ. This would make a student eligible for unemployment benefits.

However, under Section 96. 19-7-g-(7) of the State of Iowa Labor Laws it states in the second paragraph that the term "employment" shall not include:..."Service performed by an individual under the age of twenty-two years who is enrolled at a nonprofit or public educational institution which normally maintains a regular faculty and curriculum and normally has a regularly organized body of students in attendance at the place where its educational activities are carried on as a student in a full-time program, taken for credit at such institution, which combines academic instruction with work experience, if such service is an integral part of such program and such institution has so certified to the employer, except that this subparagraph shall not apply to service performed in a program established for or on behalf of an employer or group of employers."

An interpretation of this second paragraph of Section 96. 19-7-g-(7) means that any student under the of 22 who is enrolled in a full-time program taken for credit which combines academic instruction with work experience would be exempt under the Unemployment Law of Iowa.

Students will be exempt if you can answer "yes" to all of these questions:

___Yes ___No 1. The student is under the age of 22.

___Yes ___No 2. The student is enrolled full-time in the program at a non-profit or public institution.

___Yes ___No 3. The student receives academic credit for their work experience.

___Yes ___No 4. The student is enrolled in a related course at school that relates to his work experience.

___Yes ___No 5. The student's work experience is required for course completion.

___Yes ___No 6. The employer has been notified of the above and has certified that they employ students from a cooperative education program (usually a signed Employers Training Agreement or Student Evaluation Reports.)

When determining the Federal Unemployment Tax (IRS Form, 508 Quarterly report or 940 Annual report), the same criteria is used concerning the exempt status of cooperative work-study students.

ADVISING EMPLOYERS ON UNEMPLOYMENT INSURANCE

You should advise training sponsors of cooperative education students who do not wish to voluntarily pay unemployment tax toward the student's wages to do the following:

On the quarterly State of Iowa Form on Unemployment (shown on page 9) to be completed by the employer, DO NOT list the social security number, wages, or student's name involved in a cooperative education program.

Employers may file for a refund if they paid unemployment credits on cooperative education students.

If an employer paid state unemployment credits on a cooperative education student but was unaware of the exempt status for these students, the employer may file a form (shown on page 11) for a refund credited back to the employer. A form must be completed for each quarter the employer is requesting a refund. The employer is barred after 3 years from the date of payment.

EMPLOYER'S CONTRIBUTION CONTROL REPORT

	Employee's Name (Type or Print) Last	First	MI	Total Wages Paid Dollars	Cents	Taxable Wages Paid Dollars	Cents
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							

TOTAL FOR THIS PAGE (TOTAL WAGES PAID) →
TOTAL OF PAYROLL (All Employees) →

2 CONTRIBUTION RATE _____ % TIMES TAXABLE WAGES PAID _____ 2
3 INTEREST ON ITEM 2 3
4 PENALTY ON ITEM 2 (if being late) (Minimum $10.00) 4
5 AMOUNT DUE 5
6 LESS CREDIT MEMO 6
7 NET REMITTANCE DUE MAKE OUT CHECK PAYABLE TO IOWA DEPARTMENT OF JOB SERVICE 7

Amount of Payments Paid in Period Included in Item 1A	10 NUMBER OF EMPLOYEES working during the Pay Period Including March 12th in each month		
$	First Month	Second Month	Third Month

Determination Date Effective Date of Rate Used Rate Used %

11

TO BE FILLED IN BY EMPLOYER

Number pages this report

Month Of

Employer Account Number — Contribution Rate

HAVE employment in more than one COUNTY during the year?	
IF YES: Provide the total wage and employment data requested on the reverse side of this page.	
IF NO: Enter the number of the county in which all your IOWA employment occurred.	

THIS REPORT MUST BE SIGNED AND DATED

I certify that the information contained in this report is true and complete to the best of my knowledge and belief and that all of the Iowa Employment Security Law is true and complete to the best of my knowledge and belief and that all of the contributions reported was deducted or will be deducted from the wages paid to employees for the period covered by this report.

Date report Submitted Telephone Number Area Code

Title

JOB SERVICE OF IOWA

IOWA DEPARTMENT OF JOB SERVICE
1000 East Grand Avenue
Des Moines, Iowa 50319

IESC 21-3 (9-73)

6

12

14. ENTER THE TOTAL WAGES PAID DURING THE QUARTER AND THE NUMBER OF EMPLOYEES ON PAYROLL DURING THE PAY PERIOD INCLUDING THE 12TH OF EACH OF THE FIRST, SECOND AND THIRD MONTHS IN THE COUNTIES LISTED BELOW. THE SUM OF WAGES AND THE NUMBER OF EMPLOYEES LISTED FOR THE COUNTIES MUST EQUAL YOUR STATE TOTALS.

COUNTY OF EMPLOYMENT	TOTAL WAGES	NUMBER OF EMPLOYEES			COUNTY OF EMPLOYMENT	TOTAL WAGES	NUMBER OF EMPLOYEES		
		1ST MONTH	2ND MONTH	3RD MONTH			1ST MONTH	2ND MONTH	3RD MONTH
1. ADAIR					51. JEFFERSON				
2. ADAMS					52. JOHNSON				
3. ALLAMAKEE					53. JONES				
4. APPANOOSE					54. KEOKUK				
5. AUDUBON					55. KOSSUTH				
6. BENTON					56. LEE				
7. BLACK HAWK					57. LINN				
8. BOONE					58. LOUISA				
9. BREMER					59. LUCAS				
10. BUCHANAN					60. LYON				
11. BUENA VISTA					61. MADISON				
12. BUTLER					62. MAHASKA				
13. CALHOUN					63. MARION				
14. CARROLL					64. MARSHALL				
15. CASS					65. MILLS				
16. CEDAR					66. MITCHELL				
17. CERRO GORDO					67. MONONA				
18. CHEROKEE					68. MONROE				
19. CHICKASAW					69. MONTGOMERY				
20. CLARKE					70. MUSCATINE				
21. CLAY					71. O'BRIEN				
22. CLAYTON					72. OSCEOLA				
23. CLINTON					73. PAGE				
24. CRAWFORD					74. PALO ALTO				
25. DALLAS					75. PLYMOUTH				
26. DAVIS					76. POCAHONTAS				
27. DECATUR					77. POLK				
28. DELAWARE					78. POTTAWATTAMIE				
29. DES MOINES					79. POWESHIEK				
30. DICKINSON					80. RINGGOLD				
31. DUBUQUE					81. SAC				
32. EMMET					82. SCOTT				
33. FAYETTE					83. SHELBY				
34. FLOYD					84. SIOUX				
35. FRANKLIN					85. STORY				
36. FREMONT					86. TAMA				
37. GREENE					87. TAYLOR				
38. GRUNDY					88. UNION				
39. GUTHRIE					89. VAN BUREN				
40. HAMILTON					90. WAPELLO				
41. HANCOCK					91. WARREN				
42. HARDIN					92. WASHINGTON				
43. HARRISON					93. WAYNE				
44. HENRY					94. WEBSTER				
45. HOWARD					95. WINNEBAGO				
46. HUMBOLDT					96. WINNESHIEK				
47. IDA					97. WOODBURY				
48. IOWA					98. WORTH				
49. JACKSON					99. WRIGHT				
50. JASPER									

EMPLOYER's WAGE ADJUSTMENT REPORT
IESC 98 (3-76)

IOWA DEPARTMENT OF JOB SERVICE
1000 East Grand Avenue
Des Moines, Iowa 50319

Page _____ Of _____

Employer Name: _____

Address: _____

State Account Number:

Location Code: If a multiple reporting employer.

Quarter and Year } A separate report must be prepared for each quarter.

GIVE A COMPLETE EXPLANATION FOR THE WAGE ADJUSTMENT _____

SCHEDULE A - - CONTRIBUTION REPORT

Complete schedule A, correcting the information reported on the Employer's Contribution & Summary Report, IESC 21.

	AS REPORTED		SHOULD BE	
1A - TOTAL WAGES				
1B - TAXABLE WAGES				
1C - EXCESS WAGES				

SCHEDULE B - - INDIVIDUAL WAGE CORRECTIONS - - - List only those workers whose wages are to be corrected. When completing Schedule B, give the total and taxable wage originally reported and the correct total and taxable wages.

Social Security Number	Employee's Name	Total Wages		Taxable Wages	
		As Reported	Should Be	As Reported	Should Be
	TOTALS				

Signed By: _____ Title: _____

14

15

11

On the Employer's Federal Unemployment Tax Return, IRS Form, 508 Quarterly, 940 Annual (shown on page 13) to be completed by the employer, the employer would use the state quarterly report to complete items 1-10 on the Federal Unemployment Tax Return. On line 11, (Total remuneration) the employer should give the salary (remuneration paid to all employees, <u>including</u> work study cooperative education) students. On line 12 (exempt remuneration), the employer should write "work study students", the number of work study students employed in their place of business and their salary paid during that period.

Line 13 is concerned with all other employees - NOT those exempt on line 12. The remainder of the form should be completed as usual.

On the other hand, wages and wage credits earned by students when they are NOT under a cooperative education program would be reportable to the Iowa Department of Job Service and the IRS. These wage credits could then be used to compute the students' unemployment benefits if they become unemployed and "qualify" for weekly payments.

Form **940**
Department of the Treasury
Internal Revenue Service

Employer's Annual Federal Unemployment Tax Return

1977

[redacted] of State 1	State reporting number as shown on employer's State contribution returns 2	Taxable payroll (As defined in State act) 3	Experience rate period 4 From—	Experience rate period 4 To—	Experience rate 5	Contributions had rate been 2.7% (col. 3 × 2.7%) 6	Contributions payable at experience rate (col. 3 × col. 5) 7	Additional credit (col. 6 minus col. 7) 8	Contributions actually paid to State 9
Totals ▶									

10 Total tentative credit (Column 8 plus column 9) . . . . . .

11 Total remuneration (including exempt remuneration) PAID during the calendar year for services of employees

Exempt Remuneration	Approximate number of employees involved	Amount paid
12 Exempt remuneration. (Explain each exemption shown, attaching additional sheet if necessary):		
13 Remuneration in excess of $4,200. Enter only the excess over the first $4,200 paid to individual employees exclusive of exempt amounts entered on line 12. Do not use State wage limitation		

14 Total exempt remuneration (line 12 plus line 13) . . . . . .

15 Total taxable wages (line 11 less line 14) . . . . . .

16 Gross Federal tax (3.4% of line 15) . . . . . .

17 Enter 2.7% of the amount of wages shown on line 15 . . . . . .

18 Line 10 or line 17 whichever is smaller . . . . . .

19 Amount, if any, of wages on line 15 attributable to the following:

(a) District of Columbia $..... × .003. .

(b) New Hampshire $..... × .0045. .

(c) Total (add lines 19(a) and (b)) . . . . . .

20 Credit allowable (line 18 less line 19(c)) . . . . . .

21 Net Federal tax (line 16 less line 20) . . . . . .

Record of Federal Tax Deposits for Unemployment Tax (Form 508)

Quarter	Liability by period	Date of deposit	Amount of deposit
First			
Second			
Third			
Fourth			

22 Total Federal tax deposited . . . . . .

23 Balance due (line 21 less line 22—this should not exceed $100). Pay to "Internal Revenue Service" . . ▶

24 Overpayment (line 22 less line 21) . . . . . .

25 If no longer in business at end of year, write "FINAL" here ▶

Keep This Copy For Your Records

You must retain this copy, and a copy of each related schedule or statement for a period of 4 years after the date the tax is due or paid, whichever is the later. These copies must be available for inspection by the Internal Revenue Service.

YOUR COPY

Calendar Year
1977

Employer Identification No.

Note: *Be sure the State unemployment compensation agency has your correct Federal Employer Identification Number to insure that you receive credit for your State contributions.*

Highlights

Effective January 1, 1978—

(1) Wage base increases to $6,000;

(2) Coverage extended to certain agricultural and domestic service employees (see "Who Must File" below); and,

(3) U.S. Virgin Islands employers are subject to FUTA.

General Instructions

For more detailed information on which employers must file, the types of payments defined by law as wages, and the kind of services covered by the Federal Unemployment Tax Act (FUTA), see Circular E, Employer's Tax Guide, available at any Internal Revenue Service office.

Purpose of Form 940.—Use it for the annual reporting of tax under FUTA, which is **PAID ONLY BY THE EMPLOYER.** The tax rate is 3.4 percent on the first $4,200 of wages paid to each employee during 1977.

Who Must File.—In general, every employer who during the current or preceding calendar year paid wages of $1,500 in any calendar quarter, or at any time had **ONE** or more employees in any 20 calendar weeks must file. Count all regular, temporary, and part-time employees. A partnership should not count its partners. If a change of ownership or other transfer of the business occurs during the year, each employer who meets the $1,500 a quarter or one or more employees in 20 weeks tests must file, but neither should report wages paid by the other. Organizations described in section 501(c)(3) are not required to file.

Generally, beginning in 1978, employers who (1) paid cash wages of $20,000 or more to agricultural workers during any calendar quarter in the current or preceding year; or (2) employed 10 or more agricultural workers during some portion of a day (whether or not at the same time) for at least one day during any 20 different weeks in the current or preceding calendar year (Aliens admitted to the U.S. on a temporary basis to perform agricultural labor are excluded until January 1, 1980.); or (3) paid cash wages of $1,000 or more in any calendar quarter in the current or preceding year for domestic service in a private home, local college club, or a local chapter of a college fraternity or sorority will be required to file Form 940.

If you receive a form and are not liable for Federal unemployment tax for 1977, write "Not Liable" across the front and return it to the IRS. If you are no longer in business at the end of the year, write "Final" in line 25.

If you sold or transferred the business during the year, attach a statement showing the name, address, and employer identification number (if known) of the new owner.

Once you have filed a Form 940, we will send you a preaddressed form near the end of the year. If you do not receive it, request one from any IRS office in time to file.

Due Date.—Form 940 for 1977 is due by January 31, 1978. If you made timely deposits in full payment of the tax due, you have until February 10, 1978 to file.

Where to File.

If your principal business, office, or agency is located in ▼	File with the Internal Revenue Service Center at ▼	
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Holtsville, NY	00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA	05501
District of Columbia, Delaware, Maryland, Pennsylvania	Philadelphia, PA	19255
Alabama, Florida, Georgia, Mississippi, South Carolina	Atlanta, GA	31101
Michigan, Ohio	Cincinnati, OH	45999
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Austin, TX	73301
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT	84201
Illinois, Iowa, Missouri, Wisconsin	Kansas City, MO	64999
California, Hawaii	Fresno, CA	93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Memphis, TN	37501

If you have no legal residence or principal place of business in any Internal Revenue Service district, or if your principal place of business is in Puerto Rico, file Form 940 with the Internal Revenue Service Center, Philadelphia, PA 19255.

Deposit Requirements.—Deposit Federal unemployment tax in an authorized commercial bank or Federal Reserve bank in accordance with instructions on the reverse of a preinscribed Federal Tax Deposit Form 508 which must accompany each deposit.

Figure Federal unemployment tax on a quarterly basis. Deposit any amount due by the last day of the first month following the close of the quarter. (If you do not qualify as an employer until the second or third quarter, your deposit requirements do not begin until then.)

To determine if you must make a deposit for any of the first three quarters in 1978, compute the total tax by multiplying by .007 that part of the first $6,000 of each employee's annual wages you paid during the quarter.

If the amount subject to deposit (plus the undeposited amount for any prior quarter) is more than $100, deposit it during the first month following the quarter. If the amount is $100 or less, you do not have to deposit it, but you must add it to the amount subject to deposit for the next quarter.

If the tax reportable on Form 940 less amounts deposited for the year is more than $100, deposit the entire amount. If the tax for the year less any deposits is $100 or less, either deposit it or pay it with Form 940.

If you deposited the proper amounts, following these rules, the balance due on line 23 will not exceed $100.

How to Make Deposits.—Follow the instructions on the reverse of the preinscribed Federal Tax Deposit Form 508.

Employer's Name, Address, and Identification Number.—Use the preaddressed Form 940 mailed to you. If you must use a nonpreaddressed form, type or print your name, trade name, address, and employer identification number on it.

Penalties and Interest.—Avoid penalties and interest by filing a correct return and paying the proper amount of tax when due. The law provides a penalty for late filing unless you show reasonable cause for the delay. If you file late, attach an explanation.

There are also penalties for willful failure to pay tax, keep records and make returns, and for filing false or fraudulent returns. Taxpayers who willfully claim credit on the record of Federal tax deposits or on line 22 for deposits not made are subject to fine and/or other criminal penalties.

Credit for Contributions Paid Into State Funds.—You can claim credit for contributions you pay into a certified State unemployment compensation fund by the due date of Form 940.

"Contributions" mean payments required by State law to be made into an unemployment fund by any person on account of having individuals in his or her employ, to the extent that such payments are made without being deducted or deductible from the employees' remuneration.

You may credit contributions against the tax whether or not made with respect to "employment." You may not take credit for voluntary contributions or for penalties or interest payments to a State.

Credit for contributions you make after the due date (or extended due date) for filing Form 940 may not exceed 90 percent of the amount that would have been allowable had you paid the contributions by the due date.

Employers who have been granted an experience rate lower than 2.7 percent by a State for the whole or part of the year are entitled to an "additional credit," which is equal to the difference between actual contributions and the amount they would have been required to contribute at (1) the highest rate applied by the State, or (2) 2.7 percent, whichever is lower.

The total credit allowable may not exceed 2.7 percent of taxable wages.

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CHILD LABOR LAWS, HAZARDOUS OCCUPATIONS, WORK PERMITS

Child labor laws are governed under section 92 of the Iowa Code by the Iowa Bureau of Labor. For further information contact the Iowa Bureau of Labor, East 7th and Court, Des Moines, Iowa 50319, telephone 281-3606. Request information on Child Labor Laws and the Guide for Issuing Work Permits. The Federal Child Labor bulletins 101 may be obtained from the Wage and Hour Division, US Department of Labor, 200 Federal Office Building, 911 Walnut Street, Kansas City, Missouri 64108 (telephone: 816-374-5382).

IF THE STUDENT IS 18 YEARS OF AGE OR OLDER:

.....he/she may be employed in any job without restriction.

.....a work permit need NOT be filed.

IF THE STUDENT IS 16 OR 17 YEARS OF AGE:

.....he/she may be employed in any occupation that is not considered hazardous. (See 92.8 of the Child Labor Laws) Hazardous occupations include:

A. Work in or about plants or firms manufacturing or storing explosives or articles containing explosive components.
B. Logging and the operation of any sawmill, lathe mill, shingle mill or copperage-stock mill.
C. The operation of power-driven woodworking machines.
D. Exposure to radioactive substances and to ionizing radiations.
E. The operation of power-driven metal forming, punching and shearing machines.
F. Mining operations.
G. Work in or about slaughtering and meat-packing firms and rendering plants.
H. The operation of certain power-driven bakery machines.
I. The operation of certain power-driven paper products machines.
J. The manufacture of brick, tile and related products.
K. The operation of circular saws, band saws and guillotine shears.
L. Wrecking, demolition and shipbreaking operations.
M. Excavation operations.
N. Foundry operations except office, shipping and assembly area work.
O. The operation of laundry, dry cleaning or dyeing machinery.
P. Exposure to lead fumes or its compounds or to dangerous or poisonous dyes and chemicals.
Q. The transmission, distribution, or delivery of goods and messages between 10 p.m. and 5 a.m.
R. The job of motor vehicle driver or helper is also prohibited, as are occupations deemed by the committee on child labor to be hazardous to life or limb.

.....Iowa Law allows young people (16 or over) to work any hours at any job as long as the job is NOT a hazardous occupation.

.....A work permit need NOT be filed.

.....A certificate of age shall be made available upon the request of the student's prospective employer (92.10 Child Labor Laws). This information is available from the student's permanent school records usually maintained by the Superintendent's office of the school system.

IF THE STUDENT IS 14 OR 15 YEARS OF AGE:

.....students 14 or 15 years of age may be employed or permitted to work in the following occupations (Section 92.5 Child Labor Laws).

A. Retail, food service, and gasoline service establishments.
B. Office and clerical work, including operation of office machines.
C. Cashiering, selling, modeling, art work, work in advertising departments, window trimming and comparative shopping.
D. Price marking and tagging by hand or by machine, assembling orders, packing and shelving.
E. Bagging and carrying out customers' orders.
F. Errand and delivery work by foot, bicycle, and public transportation.
G. Clean-up work, including the use of vacuum cleaners and floor waxers, and maintenance of grounds.
H. Kitchen work and other work involved in preparing and serving food and beverages, including the operation of machines and devices used in the performance of such work, including but not limited to: dishwashers, toasters, dumbwaiters, popcorn poppers, milk shake blenders, and coffee grinders.
I. Work in connection with motor vehicles and trucks if confined to the following:
   (1) Dispensing gasoline and oil.
   (2) Courtesy service.
   (3) Car cleaning, washing and polishing.
J. Cleaning vegetable and fruits, and wrapping, sealing, labeling, weighing, pricing and stocking goods when performed in areas physically separate from areas where meat is prepared for sale, and outside freezers or meat coolers.
K. Such other work as may be approved by the committee on child labor established by section 92.21.

.....students 14 or 15 years of age may NOT be employed in any of the dangerous or hazardous occupations previously listed for students 16 or 17 years of age. In addition, they may not be employed in: (Section 92.6 Child Labor Laws).

A. Any manufacturing occupation.
B. Any mining occupation.
C. Processing occupations, except in a retail food service, or gasoline service establishment in those specific occupations expressly permitted under the provisions of section 92.5.
D. Occupations requiring the performance of any duties in workrooms or work places where goods are manufactured, mined, or otherwise processed except to to the extent expressly permitted in retail, food service, or gasoline service establishment under the provisions of section 92.5.
E. Public messenger service.
F. Operation or tending of hoisting apparatus or of any power-driven machinery, other than office machines and machines in retail, food service, and gasoline service establishments which are specified in section 92.5 as machines which such minors may operate in such establishments.
G. Any occupation found and declared to be hazardous by the committee on child labor.
H Occupations in connection with the following, (except occupations not performed on transportation media or at the actual construction site):
   (1) Transportation of persons or property by rail, highway, air, on water, pipe line, or other means.
   (2) Warehousing and storage.
   (3) Communications and public utilities.
   (4) Construction, including repair.

I. Any of the following occupations in a retail, food service, or gasoline service establishment:
   (1) Work performed in or about boiler or engine rooms.
   (2) Work in connection with maintenance or repair of the establishment, machines or equipment.
   (3) Outside window washing that involves working from window sills, and all work requiring the use of ladders, scaffolds, or their substitutes.
   (4) Cooking, except at soda fountains, lunch counters, snack bars, or cafeteria serving-counters, and baking.
   (5) Occupations which involve operating, setting up, adjusting, cleaning, oiling, or repairing power-driven food slicers and grinders, food choppers and cutters, and bakery-type mixers.
   (6) Work in freezers and meat coolers and all work in preparation of meats for sale, except wrapping, sealing, labeling, weighing, pricing, and stocking when preformed in other areas.
   (7) Loading and unloading goods to and from trucks, railroad cars or conveyors.
   (8) All occupations in warehouses except office and clerical work.

   Nothing in this section shall be construed as prohibiting office, errand or packaging work when done away from moving machinery.

.....Hours of work permitted for 14-15 year olds (Section 92.7 Child Labor Laws).

A. Only "outside" school hours.
   The term "outside school hours" applies to all students 14-15 years old who work except those youths who work for their parents on the home farm.
B. Work between 7 a.m. and 9 p.m. from June 1 through Labor Day. During the rest of the year, limits are 7 a.m. to 7 p.m.
C. 3 hours a day on school days.
D. 18 hours a week in school weeks.
E. 8 hours a day during vacations.
F. 40 hours a week during vacations.

.....Work Permits and Certificate of Age must be on file at the employing business for 14 or 15 year olds (Section 92.10 Child Labor Law).

"No person under 16 years of age shall be employed or permitted to work with or without compensation unless the person, firm, or corporation employing such persons receives and keeps on file accessible to any officer charged with the enforcement of this chapter a work permit..."

Having a record of the student's age and a work permit on file protects the employer from unintentional violation of the Iowa Child Labor Act. To secure a work permit, the student should take a written promise of employment from the businessperson (showing the occupation and hours of work) and evidence of age to the local school official or an office of Iowa Job Service.

SPECIAL NOTE: Section 92.9 of the Iowa Child Labor Laws exempt the filing of a work permit for students enrolled and working..."in a course of vocational education..." However, as a precaution, the teacher-coordinator should file a work permit for this age group. This will protect the student, the employer, the school and teacher-coordinator if a question arises.

IF THE STUDENT IS 13 YEARS OF AGE OR YOUNGER:

.....Refer to the Iowa Child Labor Laws, Section 92.

ADVISING EMPLOYERS ON CHILD LABOR LAWS, HAZARDOUS OCCUPATIONS, AND WORK PERMITS

All teacher-coordinators should be continually aware of child labor laws that apply to their students. You should know the position and job duties of each of your students in order to advise employers on Child Labor Laws. In addition, you will not want to be responsible for placing a student in a hazardous occupation or for not complying with the Iowa Child Labor Laws. For interpretation of situations as they arise contact the U.S. Department of Labor, Wage and Hour Division, Room 643, Federal Building, 210 Walnut, Des Moines, Iowa 50319.

MINIMUM WAGE AND SUB-MINIMUM WAGE APPLICATIONS

The Fair Labor Standards Act (FLSA) is also known as the Wage Hour or Minimum Wage Law. This act also covers child labor laws (covered elsewhere in the module). For further information contact U.S. Department of Labor, Wage and Hour Division, Room 643, Federal Building, 210 Walnut, Des Moines, Iowa 50319.

Minimum wages are designed to increase the wage level of workers and to increase their purchasing power. This law has its advantages as well as its drawbacks. Obviously the major advantage to the worker is to increase wages on an hourly basis. The disadvantages are (1) an employer may be forced to cut back the total number of hours an employee may work, (2) reduce staff size or (3) increase productivity or prices to pay for the increase in employee payroll.

If an employer cannot hire a cooperative education student at the current minimum wage, they may sign a sub-minimum wage application which will entitle a student to be employed at 75% of the minimum wage.

As of January 1981, the minimum wage is 3.35 per hour. This covers most retail and service businesses that are part of a chain or they have more than one business outlet, regardless of their sales volume. A retail or service establishment which grosses less than 362,500 in sales volume (as of Jan., 1982) is presently exempt from being covered by these minimum wage laws.

Increases in Mimimum Wage were:	Employers paid minimum wages if their gross sale exceeded:
January 1, 1978 -- $2.65	
January 1, 1979 -- $2.90	$275,000 as of July 1, 1978
January 1, 1980 -- $3.10	$325.000 as of July 1, 1980
January 1, 1981 -- $3.35	$362,500 as of January 1, 1982

All employees covered by minimum wage must be paid time and one-half for all hours worked in excess of 40 hours per week. There are some exceptions from this overtime standard. For example, overtime pay is not required for mechanics and partsmen selling or servicing automobiles, trucks, or farm implements in establishments which sell directly to the consumer. In addition, agricultural workers are exempt from this overtime provision.

Many young people are employed in jobs where tips are included as part of the pay. A special provision is made for employees who receive tips of more than $30.00 a month on a regular and customary basis. In such cases, the Act provides that tips which are actually received may be credited up to 40 percent of the minimum wage, provided the employee has been notified in advance and has kept all the tips. Any amount over and above 40 percent may not be credited toward the hourly rate.

Sub-Minimum Wage Applications

Provision is made for a lower minimum wage, on approval of application by the Wage and Hour Division of the Federal Labor Department, for some young workers such as student learner apprentices, and full-time students. The special rate varies according to the group for which it is requested. Cooperative Education students who are employed part-time are classified as "student learners" in Section 14 of the Fair Labor Standards Act, Title 29, Part 520 of the Code of Federal Regulations (See Appendix 1). Student learners may be approved for 75 percent of the minimum wage. This should not be confused with Section 14, Title 29, Part 519 of the FLSA concerning "full-time" students. Full-time student means that the student is in school full-time and they are employed in a retail, service establishment, agriculture or institutions of higher education. These "full-time" students may be approved to work at 85 percent of the minimum wage. These students are not enrolled in a cooperative vocational program.

Regulations Governing "Student Learners" (Section 14 of FLSA, Title 29, Part 520)

Part 520 pertains to student learners which are students who are receiving "related" instruction in an accredited school, college, or university and who are employed on a part-time basis, pursuant to a bona fide vocational training program. A "bona fide vocational training program" is one authorized educational body and provides for part-time employment training which may be scheduled for a part of the work day or work week..., supplemented by an integrated design to teach technical knowledge and related industrial information given as a regular part of the student learner's course by an accredited school.

1. Applications (usually completed by the teacher-coordinator) must be made on the official form furnished by the Wage and Hour Division of the Department of Labor and must be signed by the employer, the student learner and the teacher coordinator. These application forms are sent to: Regional Office, Wage and Hour Division, U.S. Department of Labor, 2000 Federal Office Building, 911 Walnut Street, Kansas City, Missouri 64108. (A sample of this official form is located on page 21.)

2. (520.6-a) The special mimimum wage rate shall be not less than 75 percent of the applicable minimum wage.

3. (520.6-b) No special student learner certificate may be issued retroactively.

4. (520-6-c) Total hours worked at sub-minimum wage:
   A. Classroom instruction added to work hours may not exceed 40 total hours each week or,
   B. May work no more than 8 hours on any school day when school is not in session, or,
   C May work no more than 40 hours in any week during the school term when school is not in session for the entire week.

5. (520-6-d) If a student works more than the authorized number of hours in a week. then the student must be paid the full minimum wage for all hours above the approved sub-minimum hours.

6. (520.8) The duration of the approved sub-minimum wage form may be for:
   A. One school year (two semesters) -- or
   B. Summer employment and one semester

NOTE: The only exception to this is if a student changes to a completely different job and another certificate is filed for approval. Also, there is a reconsideration and review procedure (520.10).

7. (520.5 a-k) There are conditions that are necessary for favorable review or approval of the sub-minimum wage certificate (520.5).
   A. Any training program under which the student-learner will be employed must be a bona fide vocational training program as defined in section 520.2.
   B. The employment of the student-learner at sub-minimum wages authorized by the special certificate must be necessary to prevent curtailment of opportunities for employment.
   C. The student-learner must be at least 16 years of age.
   D. The student-learner must be at least 18 years of age if he is to be employed in any activity prohibited by virtue of a hazardous occupation order of the Secretary of Labor.
   E. The occupation for which the student-learner is receiving preparatory training must require a sufficient degree of skill to necessitate a substantial learning period.
   F. The training must not be for the purpose of acquiring manual dexterity and high production speed in repetitive operations.
   G. The employment of a student-learner must not have the effect of displacing a worker employed in the establishment.
   H. The employment of the student-learners at sub-minimum wages must not tend to impair or depress the wage rates or working standards established for experienced workers for work of a like or comparable character.
   I. The occupational needs of the community or industry warrant the training of student-learners.
   J. There are no serious outstanding violations of the provisions of a student-learner certificate previously issued to the employer, or serious violations of any other provisions of the Fair Labor Standards Act of 1938, as amended by the employer which provide reasonable grounds to conclude that the terms of the certificate would not be complied with, if issued.
   K. The issuance of such a certificate would not tend to prevent the development of apprenticeship in accordance with the regulations applicable thereto (Part 521 of this chapter) or would not impair established apprenticeship standards in the occupation or industry involved.

8. (520.7 a-c) Employer records:

   ....Subminimum wage forms must be filed (mailed) on or before the date the employee begins employment.

   ....An age certificate must be available for workers 16 years of age or older. A work permit must be filed for 14-15 year olds.

   ....The student is listed on the payroll records along with their rate of pay.

   ....Notations should be made in the employer's records when additional hours are worked by reason of school not being in session.

   ....Failure to follow sub-minimum wage regulations revokes all certificates and the Secretary of Labor may sue for back wages and for an equal amount as liquidated damages.

U.S. DEPARTMENT OF LABOR
Employment Standards Administration
Wage and Hour Division

OFFICIAL USE ONLY
A. Control number _____
B. Effective date _____
C. Expiration date _____
D. Reviewing official _____

APPLICATION FOR AUTHORIZATION TO EMPLOY A STUDENT-LEARNER AT SUBMINIMUM WAGES

The school official's certification in Item 27 of the application provides temporary authority to employ the named student-learner under the terms proposed in the application which are in accordance with section 3(c) of the Student-Learner Regulations (29 CFR 520). The authority begins on the date the application is forwarded to the Regional Office of the Employment Standards Administration. At the end of 30 days, this authority is extended to become the approved certificate unless the Administrator or his/her authorized representative denies the application, issues a certificate with modified terms and conditions, or expressly extends the period of review. Note that the certificate is valid for no more than 1 school year and does not extend beyond the date of graduation.

READ CAREFULLY THE INSTRUCTIONS FOR COMPLETING THIS FORM. PRINT OR TYPE ALL ANSWERS.

1. NAME AND ADDRESS, INCLUDING ZIP CODE, OF ESTABLISHMENT MAKING APPLICATION:	3A. NAME AND ADDRESS OF STUDENT-LEARNER: B. DATE OF BIRTH: *(Month, day, year)*
2. TYPE OF BUSINESS AND PRODUCTS MANUFACTURED, SOLD, OR SERVICES RENDERED:	4. NAME AND ADDRESS, INCLUDING ZIP CODE, OF SCHOOL IN WHICH STUDENT-LEARNER IS ENROLLED:
5. PROPOSED BEGINNING DATE OF EMPLOYMENT *(Month, day, year)*	17. TITLE OF STUDENT-LEARNER OCCUPATION:
6. PROPOSED ENDING DATE OF EMPLOYMENT *(Month, day, year)*	18. NUMBER OF EMPLOYEES IN THIS ESTABLISHMENT
7. PROPOSED GRADUATION DATE *(Month, day, year)*	19. NUMBER OF EXPERIENCED EMPLOYEES IN STUDENT-LEARNER'S OCCUPATION
8. NUMBER OF WEEKS IN SCHOOL YEAR	20. MINIMUM HOURLY WAGE RATE OF EXPERIENCED WORKERS IN ITEM 19
9. TOTAL HOURS OF SCHOOL INSTRUCTION PER WEEK	21. SUBMINIMUM WAGE(S) TO BE PAID STUDENT-LEARNER *(If a progressive wage schedule is proposed, enter each rate and specify the period during which it will be paid):*
10. NUMBER OF SCHOOL HOURS DIRECTLY RELATED TO EMPLOYMENT TRAINING	
11. HOW IS EMPLOYMENT TRAINING SCHEDULED *(Weekly, alternate weeks, etc.)?*	
12. NUMBER OF WEEKS OF EMPLOYMENT TRAINING AT SUBMINIMUM WAGES	
13. NUMBER OF HOURS OF EMPLOYMENT TRAINING A WEEK	
14. ARE FEDERAL VOCATIONAL EDUCATION FUNDS BEING USED FOR THIS PROGRAM?	22. IS AN AGE OR EMPLOYMENT CERTIFICATE ON FILE IN THIS ESTABLISHMENT FOR THIS STUDENT-LEARNER? *(If not, see instructions).*
15. WAS THIS PROGRAM AUTHORIZED BY THE STATE BOARD OF VOCATIONAL EDUCATION?	
16. IF THE ANSWER TO ITEM 15 IS "NO", GIVE THE NAME OF THE RECOGNIZED EDUCATIONAL BODY WHICH APPROVED THIS PROGRAM.	23. IS IT ANTICIPATED THAT THE STUDENT-LEARNER WILL BE EMPLOYED IN THE PERFORMANCE OF A GOVERNMENT CONTRACT SUBJECT TO THE WALSH-HEALEY PUBLIC CONTRACTS ACT OR THE SERVICE CONTRACT ACT?

ATTACH SEPARATE PAGES IF NECESSARY

Form WH-205
Rev. Aug. 1974

24. OUTLINE THE SCHOOL INSTRUCTION directly RELATED TO THE EMPLOYMENT TRAINING *(list courses, etc.)*.

25. OUTLINE TRAINING ON-THE-JOB *(describe briefly the work process in which the student-learner will be trained and list the types of any machines used)*.

26. SIGNATURE OF STUDENT-LEARNER:

I have read the statements made above and ask that the requested certificate, authorizing my employment training at subminimum wages and under the conditions stated, be granted by the Administrator or his/her authorized representative.

(Print or type name of student) | *Signature of Student* | *Date*

27. CERTIFICATION BY SCHOOL OFFICIAL:

I certify that the student named herein will be receiving instruction in an accredited school and will be employed pursuant to a bona fide vocational training program, and that the application is properly executed in conformance with section 520.3(c) of the Student-Learner Regulations.

(Print or type name of official)

Signature of School Official | *Date*

Title

Tel. No. *(Include Area Code)*

28. CERTIFICATION BY EMPLOYER OR AUTHORIZED REPRESENTATIVE:

I certify, in applying for this certificate, that all of the foregoing statements are, to the best of my knowledge and belief, true and correct.

(Print or type name of employer or representative)

Signature of employer or representative | *Date*

Title

Tel. No. *(Include Area Code)*

ATTACH SEPARATE SHEETS IF NECESSARY

U.S. G.P.O. 1976-621-736/5952

9. Termination of a cooperative education student from the school program also terminates the subminimum wage certificate.

10. The authorization for employment at subminimum wage takes effect when the application form is filed (mailed). A certificate of authorization will be mailed from the Regional office if the application has been completed correctly. (See form on page 24.)

APPLICATION FOR HANDICAPPED WORKER CERTIFICATE

Provision is made for a lower minimum wage, on approval of application by the Wage and Hour Division of the Department of Labor, for handicapped workers in competitive employment. The regulations pertaining to paying special minimum wages for handicappd workers are provided under Title 29, Part 524 of the Code of Federal Regulations. The following information summarizes the procedures for obtaining Handicapped Worker Certificates under the Fair Labor Standards Act for School-Work Programs.

Procedures for Obtaining Handicapped Worker Certificates Under the Fair Labor Standards Act for School-Work Programs

1. General Information and Instructions.

1.1 This simplified procedure may be used where numerous students participating in an on-the-job training program require handicapped worker certificates under the Fair Labor Standards Act (FLSA) in order to prevent curtailment of their opportunities for employment.

1.2 The rehabilitation counselor or coordination official of the school may act as agent for the participating employers in completing applications(Forms WH-222) for handicapped worker certificates under work-training or work-experience programs for handicapped students.

1.3 To qualify for handicapped worker certification, the individual worker must be handicapped within the meaning of the FLSA and Regulations, 29 CFR Part 524, i.e., the handicap must be due to physical or mental deficiency or injury. Hard-core unemployed, culturally deprived, disadvantaged, socially handicapped, school dropouts, etc., would not qualify unless they are handicapped within the definition set out in Regulations, 29 CFR Part 524.2.

1.4 Certificates under the provisions of the FLSA may not be issued for work which is in contravention of child labor standards. With few exceptions, children under 16 may not engage in covered employment. For certain hazardous occupations, the minimum age is 18. These provisions are explained in Child Labor Bulletin NO.101.

1.5 Employers participating in the program will be responsible for the payment of wages in accordance with the terms and conditions of the certificates issued by the Wage and Hour Division's Regional Office on the basis of the information in the application submitted by the rehabilitation counselor or coordinating official of the school on behalf of such employers. Also, the participating employers are responsible for the proper maintenance of records required by the Regulations.

1.6 Counselors or coordinating officials are responsible for insuring that the names of all students participating in the program are on record at the Regional Office of the Wage and Hour Division.

U.S. DEPARTMENT OF LABOR
EMPLOYMENT STANDARDS ADMINISTRATION
WAGE AND HOUR DIVISION

CERTIFICATE AUTHORIZING SPECIAL MINIMUM WAGES FOR A STUDENT-LEARNER

TO WHOM IT MAY CONCERN: This certificate, issued pursuant to Regulations, Part 520 (29 CFR 520), is applicable under the Fair Labor Standards Act, the Walsh-Healey Public Contracts Act, and/or the Service Contract Act. This certificate authorizes the employment of a student-learner at special minimum wages subject to the terms and conditions below:

DEFINITION: A "student-learner" is a student who is receiving instruction in an accredited school, college, or university and who is employed on a part-time basis pursuant to a bona-fide vocational training program authorized and approved by a State board of vocational education or other recognized educational body.

1. NAME AND ADDRESS OF EMPLOYER:

Eddy's Shoe Store
123 4th Avenue
Frankville, Iowa 55555

2. STUDENT-LEARNER: Alice Jacobs

OCCUPATION: Salesperson

3. WAGE RATE(S): $1.73 PER HOUR, OR:

4. DURATION OF AUTHORIZATION:

PRIOR TO THE EFFECTIVE DATE BELOW, THERE WAS

TEMPORARY AUTHORITY IN EFFECT: June 1, 1976

EFFECTIVE DATE OF CERTIFICATE: June 9, 1976

EXPIRATION DATE OF CERTIFICATE: January 25, 1977

5. NAME AND ADDRESS OF SCHOOL:

Frankville Community Schools

Frankville, Iowa 55555

6. AUTHORIZED HOURS OF EMPLOYMENT TRAINING AT SPECIAL MINIMUM WAGES:

40 Hours Per Week 6/1/76 Thru 8/25/76, while school is not in session.
25 Hours Per Week 8/26/76 Thru 1/25/77.

7. MAXIMUM HOURS OF EMPLOYMENT TRAINING: The student-learner may work a number of hours at the special minimum wage(s) specified above in addition to the weekly hours authorized, provided that the total hours worked do not exceed: (a) 8 hours on any school day when school is not in session; (b) 40 hours in any week when school is not in session for the entire week. The employer shall note in his/her records the number of such additional hours and that they were worked because school was not in session.

8. TERMINATION OF VOCATIONAL TRAINING: This certificate does not authorize employment training at special minimum wages after graduation or after the vocational training program is discontinued.

9. COMPLIANCE WITH HIGHER STANDARDS: No provision of this certificate shall excuse noncompliance with higher standards applicable under any other Federal law, or any State law, municipal ordinance, or trade-union agreement.

10. RECORD KEEPING: The student-learner shall be identified on the payroll records with his/her occupation and rate of pay. The employer's copy of this certificate must be available for inspection for three years after the termination of the employment of the above employee as a student-learner.

11. REVIEW, ANNULMENT, OR WITHDRAWAL: This certificate is issued without prejudice to the rights of any party to petition for review as provided in 29 CFR 520.10. It is subject to withdrawal or annulment in accordance with 29 CFR 528.

D'Anna Ferrell for

(Signature of Authorized Representative)

SYDNEY R. SAMPLE
Assistant Regional Administrator
for Wage-Hour/ESA
(Title)

Form WH-205

2. Application (Form WH-222)

2.1 The original completed Form WH-222 with all attachments shall be sent to the Regional Office, Wage and Hour Division Federal Office Building, 911 Walnut Street Kansas City, Missouri 64108. Such additional copies as are needed should be made and distributed by the applicant, e.g., school file copies, employer copies, if needed, etc. (A copy of Form WH-222 is provided in Appendix 1-2.)

2.2 In completing the Form WH-222, the following information will be furnished:

Item 1. Name and address (including ZIP code) of school.

Item 2. Date application is completed and signed.

Item 3. Enter: "See attached list of employers," if for more than one employer. (For data to be shown on the list of employers, see 2.3 below.) If the application is for a single employer, enter the name and address (including ZIP code) of such employer.

Item 4. Leave blank if entry in Item 3 is "See attached list of employers." If the application relates to a single employer, enter appropriate data as requested on form.

Item 5 and 6. Enter: "See attached list of workers." (See 4.4 below for data which should appear on the list of workers.)

Item 7, 8 and 9. Leave blank.

Item 10. Enter the hourly rate proposed as a guarantee to the workers. This rate should be at least 50 percent of the applicable statutory minimum wage (except for unusual circumstance). The minimum wage applicable to employment covered prior to February 1, 1967, is $2.30 an hour; for employment of employees brought under the Act in 1967 and later, $2.20 an hour. ($2.90 an hour beginning January 1 1977, $3.10 an hour beginning January 1, 1980, and $3.35 an hour beginning on January 1, 1981.)

Item 11. Describe the types of jobs to be used in the training programs. Where there will be two or more employers, enter: "See attached list of employers." If the application is for a single employer, enter appropriate description of the program on the form.

Item 12. Enter: "See attached list of workers." To avoid any detrimental reaction which may occur by describing the workers' disabilities on this form or in connection with the list of workers furnished under Item 5 above, codes may be established to indicate handicaps. A letter, or other statement, explaining the established code must be submitted with the application.

Item 13,14 and 15. Leave blank.

Item 16 and 17. The rehabilitation counselor or coordinating official in charge of the employment-training program may act as the authorized representative of the employers who have agreed to provide job training stations for the workers. The signature of the counselor or coordinating official and the typed (or printed) name and title of that official should be entered in these spaces.

Item 18. Enter: "See attached list of workers."

Item 19. Leave blank.

2.3 List of Employers. Furnish the following data for each employer:

a. Name and address (including ZIP code.)
b. Type of business; products or services produced.
c. Occupation in which training is to be offered.
d. Indicate whether employer has or may be expected to have 6 or more trainees in the program employed at one time. (If there is only one employer, include this information under Item 11 of Form WH-222.)

2.4 List of Handicapped Workers. Furnish the following data for each student:

a. Name and address (including ZIP code) of worker.
b. Date of birth.
c. Disability (or code). If a code is used, attach a letter or statement of explanation.
d. Worker's signature.

3. Certificate (Form WH-223).

3.1 The Regional Office of the Wage and Hour Division will issue a separate certificate to each participating employer. In Item 3, the entry shall read: "Eligible handicapped students of the (enter the name and address of the participating school)." During the life of the certificate, the employer may employ any handicapped student who is participating in the school program and whose name the counselor or other official has furnished to the Regional Office of the Wage and Hour Division. (The employment of the students must meet the standards set out in the Child Labor Regulations, CLB No. 101.)

3.2 The expiration date would generally be set to cover the school year, unless the counselor or coordinating official furnishes information that supervised programs are maintained through the summer vacation or other vacation periods.

3.3 In no case may a student be certificated in an employment-training program beyond his or her graduation date.

3.4 Certificates are renewable upon proper application.

3.5 The occupation shown on the certificate will be: "Trainee," and will be applicable to all students in the program whose names have been forwarded to the Regional Office of the Wage and Hour Division.

3.6 The certificate will show the minimum rate that can be paid, but this is a minimum rate only; the terms of the certificate require that each worker be paid wages on the basis of his or her individual productivity as compared with normal productivity or nonhandicapped workers in the area for essentially the same type of work.

4. Adding New Worker or New Employer During Life of Certificate(s).

4.1 New Worker. When a new worker or workers enter the program after the initial application has been filed, the counselor or coordinating official shall notify the Regional Office of the Wage and Hour Division by letter furnishing the information

shown under 2.3 on the previous page. The information shall include whether or not the new employer expects to employ 6 or more workers at any time. If approved, a certificate will be issued to the employer, authorizing employment of any of the students in the program whose names have been furnished to the Regional Office of the Wage and Hour Division either on the original application or by supplemental letter, and providing the standards in the Child Labor Regulations (see 1.4 above) are met.

5. Renewal of Certificate.

5.1 All certificates may be renewed, if warranted, upon proper application for such renewal. The only exception would be that students participating in school-work experience programs may not be continued under such certificates beyond their graduation date.

5.2 The same forms and procedures are used for renewal applications as are used for original applications.

Rules Governing "Full-Time" Students (Section 14 of FLSA, Title 29, Part 519)

Cooperative education students generally DO NOT come under this classfication. However, most employers do not know the difference between 519-full-time students and 520-student learners.

After the subminimum application for student learners has expired, a cooperative education student could be then classified as a "full-time student" for purposes of paying less than the applicable minimum wage. The employer (not the teacher-coordinator) must file an application form (different from that of a student learner) in order to pay no less than 85 percent of minimum wage.

You should be familiar with the following sections regarding employment of full-time students.

1. (519.5G) The special minimum wage rate shall not be less than 85 percent of the applicable minimum wage.

2. (519.2A) Definition of "full-time student" for the purposes of this Act.

3. (519.2A) Generally, students must be 14 or older (16 or older for agriculture during school hours or hazardous occupations) to be eligible.

4. (519.3A) Application must be for students working outside of school hours.

5. (519.6A) A full-time student certificate will not be issued for a period longer than one year, nor will it be issued retroactively.

6. (519.6A) The application shall be posted readily visible to all employees.

7. (519.6C-H) This section covers the number of students that can be employed under the full-time student certificate.

8. (519.6I) Hours worked at subminimum wage
   A. May work no more than 20 hours a week when school is in session. This may be exceeded as pointed out in B and C below.

   B. May work no more than 8 hours a day when school is not in session.

   C. May work no more than 40 hours a week during the school term when school is not in session for the entire week.

9. (519.7) Records to be kept by Employer.

SELF-CHECK

Next week you have scheduled a training sponsor development session on unemployment laws, child labor laws and minimum wage. Outline the information you would cover including the forms to be discussed.

DIRECTIONS: When you are finished, compare your answers with the information on pages 6-28. If you would like more information, please turn to the Additional Resources on page 35.

POST TEST

DIRECTIONS: To measure your understanding of this module, please answer the following questions.

1. List at least four conditions pertaining to a vocational education work experience student under which an employer may be exempt from paying unemployment insurance.

2. After reading the Application Form for Authorization to Employ A Student-Learner at Subminimum Wages on page 21 and the information provided on pages 18-24 answer the following questions:

   a. The lowest hourly salary which student learners may be approved on a subminimum wage application is what percent of the minimum wage?

   b. Define a "student-learner" and "bona fide vocational training program" as defined under Section 14 of the Fair Labor Standards Act.

DIRECTIONS: When finished, compare your answers with the post-test key on page 34.

PRE-TEST KEY

SECTION 1: UNEMPLOYMENT INSURANCE

1. Are cooperative education students covered by State and Federal Unemployment Insurance? Explain.

   The employer may voluntarily cover the students. But, cooperative students are exempt from the law.

2. If a cooperative education student is to be exempt from State and Federal Unemployment Insurance, what 6 criteria must be met?

   1. The student is under age 22.
   2. The student is enrolled full-time in an instructional program at a non-profit or public institution.
   3. The student receives academic credit for the work experience.
   4. The student is enrolled in a class related to the work experience.
   5. Work experience is required for course completion.
   6. The employer has certified that students employed are enrolled in a cooperative training program.

3. Advise a training sponsor on State and Federal Unemployment Insurance forms.

   Explain to the training sponsors that cooperative education students are exempt from the Unemployment laws. Explain and show them the form shown on pages 9-10 of the module.

SECTION 2: CHILD LABOR LAWS--HAZARDOUS OCCUPATIONS--WORK PERMITS

True False 1. A student 18 years of age and older can be employed in any job without restriction.

True False 2. A student 18 years of age and older must not work until a work permit has been filed.

True False 3. A student 16 or 17 years of age may be employed in any occupation that is not considered hazardous.

True False 4. A student 16 or 17 years of age must NOT work until a work permit has been filed.

True False 5. Iowa Law allows any student 16 or older to work any hours at any job as long as the job is NOT a hazardous occupation.

True False 6. Iowa Law says that a certificate of age shall be made available upon the request of the student's prospective employer.

7. List the occupations a 14 or 15 year old may work.

   A comprehensive list is shown on page 16.

8. List the occupations a 14 or 15 year old may NOT work.

   A comprehensive list is shown on pages 16-17.

9. State the regulations concerning hours of work permitted for 14 or 15 year olds.

   Outside of school hours and between 7 a.m. and 9 p.m. during the summer. Limited to 18 hours/week during school time and 40 hours/week during vacation.

10. What is the guideline for issuing work permits and certificate of age?

    Any person under 16 years old must take written promise of employment and evidence of age to a school official for a work permit. That permit must be kept on file by the employer.

SECTION 3: MINIMUM WAGE

True False 1. Minimum wage is covered under the Fair Labor Standards Act.

True False 2. Most retail and service establishments that are part of a chain or they have more than one business outlet, regardless of their sales volume are covered by minimum wage laws.

True False 3. Retail and service establishments which gross less than $362,500 is sales volume are presently exempt from being covered by the minimum wage laws (as of Jan., 1982)

True False 4. All employees covered by minimum wage, without exception, must be paid time and one-half for all hours worked in excess of 40 hours per week.

True False 5. Young people who earn tips on a job do not have to report this money as income.

True False 6. According to the Wage and Hour Division of the Labor Department, cooperative education students (work study) are classified as student learners.

True False 7. Student learners are governed under Section 14, Title 29, Part 519 of the Code of Federal Regulations.

True False 8. Student learners may be paid 65% of the applicable minimum wage.

True False 9. Full-time students governed by Section 14, Title 29, Part 519 of the Code of Federal Regulations are to be paid 85% of the applicable minimum wage.

True False 10. According to law, a student learner and a full-time student may be used interchangeably to identify the same group of students.

11. Explain how you would advise an employer on the regulations regarding the employment of student learners.

    They may be employed at 75% of minimum wage if enrolled in a qualified training program and application requirements are met. (pages 18-24)

12. Explain how you would advise an employer on the regulations regarding the employment of full-time students.

    Full-time students (not student learners) may be employed at 85% of minimum wage if application requirements are met. (page 28)

13. Explain how you would advise an employer on the regulations on obtaining a handicapped worker certificate.

    Handicapped workers may be employed at 50% of the minimum wage if the application requirements are met. (pages 23-27)

POST TEST KEY

1. List at least four conditions pertaining to a vocational education work experience student which must be met before an employer may be exempt from paying unemployment insurance?

   a. The student must be under the age of 22.

   b. The student must be enrolled full-time in an instructional program at a non-profit or public institution.

   c. The student must receive academic credit for the work experience.

   d. The student is enrolled in a class related to the work experience.

   e. The work experience is required for course completion.

   f. The employer has certified that students employed are enrolled in a cooperative training program.

2. After reading the Application Form for Authorization to Employ A Student-Learner at Subminimum Wages on page 21 and the information on pages 18-24 answer the following questions:

   a. The lowest hourly salary which student learners may be approved on a subminimum wage application is what percent of the minimum wage?

   75%

   b. Define:

      1. Student-Learner - students receiving "related" instruction in an accredited school, college, or university who are on a part-time bases, pursuant to a bona fide vocational training program.

      2. Bona fide vocational training program - an educational program providing part-time employment training which may be scheduled for a part of the work or work week.

ADDITIONAL RESOURCES

Unemployment Laws

1. "Unemployment Insurance Facts for Workers." Iowa Employment Security Commission.
2. Iowa House File 595 - Amendments to the Unemployment Compensation Law.
3. Iowa Senate File 337 - A funding System for Unemployment Compensation Benefits.

Child Labor Laws

1. Iowa Bureau of Labor. Chapter 92 of Iowa Code, "Child Labor."
2. Child Labor Bulletin No. 101, "Child Labor Requirements in Non-agricultural Occupations," United States Department of Labor, Employment Standards Administration, Wage and Hour Division.
3. "Guide for Issuing Work Permits," Iowa Bureau of Labor, Child Labor Division.

Minimum Wage Laws

1. "Highlights of the Fair Labor Standards Act as Amended." U.S. Department of Labor, Wage and Hour Division.
2. "Handy Reference Guide to the Fair Labor Standards Act." U.S. Department of Labor, Wage and Hour Division.
3. "Regulations, Part 519: Employment of Full-Time Students at Subminimum Wages." U.S. Department of Labor, Wage and Hour Division.
4. "Overtime Compensation Under the Fair Labor Standards Act." U.S. Department of Labor, Wage and Hour Division.

U.S. DEPARTMENT OF LABOR
EMPLOYMENT STANDARDS ADMINISTRATION
WAGE AND HOUR DIVISION

Form Approved
OMB No. 44-R0323

FOR AGENCY USE ONLY			
AGE ☐	ORIGINAL ☐		
OTHER ☐	RENEWAL ☐		
WH-242 on file ☐	DENIED ☐		
RATE	FROM	TO	

APPLICATION FOR HANDICAPPED WORKER CERTIFICATE

INSTRUCTIONS: ALL ITEMS SHOULD BE COMPLETED.

a. This is an APPLICATION FORM ONLY (not a permit or certificate) used in applying for a subminimum wage certificate for a handicapped worker under the Fair Labor Standards Act, Walsh-Healey Public Contracts Act, and/or Service Contract Act (SCA). If the worker will be employed on an SCA contract of more than $2,500, supply on a separate sheet of paper attached to this application: Name of the prime contractor, contract number, dates of award and expiration, amount of the contract, applicable SCA wage determinations (including fringe benefits), type of service to be performed, and governmental agency name and location for which the service contract will be performed.

b. Four copies of this form are to be completed and then signed by both the employer and the handicapped worker. The employer should send the original and one copy of the completed form to the address shown above, give one copy to the worker, and keep one for his/her own files.

INFORMATION ABOUT EMPLOYER

1 Name of firm	2 Date of application
3a. Address, including ZIP Code, of establishment where worker will be employed	3b. Area Code and Telephone Number

4 (a) Type of business _____
(Examples: retailing, wholesaling, manufacturing, processing, miscellaneous business services, etc.)

(b) Type of products or services _____
(Examples: men's and boys' clothing, seafood, hosiery, cigars, mail advertising etc.)

INFORMATION ABOUT HANDICAPPED WORKER

5 Name of worker Mr. Mrs. Miss	6 Date of birth	7 How long employed by firm?	8 How long at present job?
			—

9 Home address, including ZIP Code, of worker

10 Amount firm proposes to guarantee worker in:

(a) Cash . . . . . _____ per hour

(b) Reasonable cost of lodging board or other facilities, if furnished _____ per hour *(See Reg., 29 CFR Part 531)*

(c) How long has proposed rate been in effect for this worker? _____

11 Occupation in which worker is to be employed (Describe if job title is not self-explanatory)

12 Nature of worker's disability:

(a) Describe in FULL. (Do not use vague statements, such as "nervous," "slow," etc.)

(b) Obvious ☐ Not obvious ☐ (Check one.)

(If disability is not obvious, a Report of Medical Examination Form WH-242 should be completed by a physician and accompany this application. For a renewal application submit Form WH-242 only when requested.)

(OVER - THE REVERSE SIDE OF THIS FORM MUST BE COMPLETED)

INFORMATION ABOUT EARNINGS

Note: The information requested below must be properly completed to determine the certificate rate. Action cannot be taken on this application unless all the requested information is furnished.

13. (a) NONHANDICAPPED employees in establishment during most recent week doing same type of work as described under Item 11

(1) NUMBER OF SUCH EMPLOYEES (If none, so state)	(2) STRAIGHT-TIME AVERAGE HOURLY EARNINGS (Excluding make-up)		(3) NUMBER PAID MAKE-UP TO EQUAL STATUTORY MINIMUM (If none, so state)	(4) AVERAGE MAKE-UP PER HOUR (Divide total make-up by total hours worked by employees paid make-up)
	Time work	Piece work		

(b) If the make-up paid reported in 13(a)(3) and 13(a)(4) above is the result of unusual circumstances explain.

14. Handicapped worker's earnings for most recent 4 weeks he or she worked for the employer.

(a) WEEK ENDING (Date)	(b) HOURS WORKED (Total for week)	(c) STRAIGHT-TIME AVERAGE HOURLY EARNINGS (Excluding make-up)		(d) MAKE-UP PAY (Total for week added to equal authorized minimum. If none, so state.)	(e) OVERTIME PAY (Total paid for week over and above straight-time earnings)	(f) WEEKLY EARNINGS (Total gross earnings for week)
		Time work	Piece work			

15. If worker has been employed during the above 4 weeks in an occupation other than that described in Item 11, specify occupation

SIGNATURES OF EMPLOYER AND HANDICAPPED WORKER

16. I certify that to the best of my knowledge and belief all statements are true and accurate	Signature of employer or authorized official	17. Print or type name and official title
18. I have read the statements in this application and ask that the requested certificate be granted	Signature of handicapped worker *(If worker cannot write, signature may be made by mark (X) and witnessed by another person.)*	
19. Witness *(Required ONLY if worker's signature is made by mark (X))*	Signature of witness	

DO NOT WRITE IN THIS SPACE - FOR AGENCY USE ONLY

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BP-17940

CHILD LABOR FORM III

IOWA CHILD LABOR FORM

WHITE COPY - EMPLOYER
BLUE COPY - BUREAU OF LABOR
YELLOW COPY - ISSUING OFFICER
PINK COPY - PARENT OR GUARDIAN

STREET TRADES PERMIT AGE 10 TO 16	WORK PERMIT FOR MINORS AGE 14 AND 15	CERTIFICATE OF AGE AGE 16 AND ABOVE
☐	☐	☐

MO. DAY YEAR

Appendix - 3

THE MINOR NAMED BELOW IS HEREBY ALLOWED TO WORK ONLY DURING THE HOURS LISTED AND AT THE ESTABLISHMENT AND DUTIES LISTED ON THIS PERMIT. ANY DEVIATION FROM SUCH HOURS OR DUTIES SHALL SUBJECT THE EMPLOYER AND/OR PARENT OR GUARDIAN OF SUCH CHILD TO PROSECUTION AS SET FORTH IN SECTION 19 AND 20 OF CHAPTER 92, CODE OF IOWA, 1971.

NAME (PRINT LAST, FIRST, MIDDLE)	SEX	AGE	DATE OF BIRTH (MO DAY YEAR)	PLACE OF BIRTH
	☐ M ☐ F			

HOME ADDRESS (PRINT)	CITY & ZIP CODE	NAME OF PARENT/GUARDIAN

HEIGHT (FT. IN.)	WEIGHT (LBS.)	COLOR OF HAIR	COLOR OF EYES	CIRCLE HIGHEST YEAR OF EDUCATION COMPLETED (GRADE SCHOOL: 1 2 3 4 5 6 7 8 — HIGH SCHOOL: 1 2 3 4)	EVIDENCE OF AGE ACCEPTED

EMPLOYER	TYPE OF BUSINESS	ADDRESS

JOB TITLE & DESCRIPTION OF WORK	MACHINES, TOOLS, EQUIPMENT USED IN WORK

READ AND COMPLETE ALL BLANKS:

HOURS OF WORK PERMITTED FOR MINORS AGED 14 & 15
(STREET TRADES -- AGED 10 - 15 YEARS -- SEE BELOW)

1. JUNE 1 THROUGH LABOR DAY:
   MAXIMUM PERMITTED HOURS: 40 PER WEEK; 8 PER DAY BETWEEN 7A.M. & 9 P.M.
   HRS. PER WEEK ____ PER DAY ____ BEGINNING HR. ____ M. ENDING HR. ____ M.
2. SECOND TUESDAY IN SEPTEMBER THROUGH MAY 30 WHILE SCHOOL IS IN SESSION
   MAXIMUM PERMITTED HOURS: 28 PER WEEK; 4 PER SCHOOL DAY AND/OR 8 PER DAY ON SATURDAYS, SUNDAYS AND HOLIDAYS BETWEEN 7 A.M. & 7 P.M.
   HRS. PER WEEK ____ PER DAY ____ BEGINNING HR. ____ M. ENDING HR. ____ M.
   SAT., SUN., & HOLIDAYS PER DAY ____ BEGINNING HR. ____ M. ENDING HR. ____ M.
3. SECOND TUESDAY IN SEPTEMBER THROUGH MAY 30 WHILE SCHOOL IS NOT IN SESSION:
   MAXIMUM PERMITTED HOURS: 40 PER WEEK; 8 PER DAY BETWEEN 7 A.M. & 7 P.M.
   HRS. PER WEEK ____ PER DAY ____ BEGINNING HR. ____ M. ENDING HR. ____ M.

HOURS OF WORK PERMITTED FOR STREET TRADES
(HOURS OF WORK TO BE STATED IN THE ABOVE BLANKS)

1. SECOND TUESDAY IN SEPTEMBER THROUGH MAY 30: BETWEEN ____ A.M. & 7:30 P.M.
2. JUNE 1 THROUGH LABOR DAY: BETWEEN 5 A.M. AND 9 P.M.

(SIGNATURE OF MINOR)

(SIGNATURE OF ISSUING OFFICER)

(TITLE)

(ADDRESS)